

# Memorandum

**To:** Lew Wilson, Bartholomew County Assessor

**From:** Ginny Whipple

**Date:** 5/11/2015

**Re:** Trending Cover Sheet

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1222 Sales were used in the 2015 trending analysis for Bartholomew County. All statistics fall within acceptable ranges. The attached spreadsheet details the information on the Summary Page. You will also find five other worksheets which include the detailed information for each class of property plus a worksheet which contains information about multiple parcels and the formatted data worksheet which is a requirement of the DLGF.

Residential improved properties were analyzed separately, except for Clifty Township which only had 4 sales. Clifty Township is combined with Hawcreek Township which has the same market characteristics. Residential vacant sales were combined due to lack of sales. Commercial and industrial improved sales were combined into one analysis due to lack of sales. The two commercial and industrial vacant sales were combined. Three vacant commercial and industrial sales from 2013 were reviewed. Two had been split so they could not be used this year. The one sale was added to the study. It happened in June, 2013. Market conditions have not changed in that short amount of time so the sale was not time adjusted.